

**Sample coding for Adult Ed Instruction:**

EFM 45 Report: Page 11 E, column 1; also use for any other applicable Adult Ed financial reports

**General Fund**

**Definition:** *Activities that develop knowledge and skills to meet immediate long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs, upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or enrich the aesthetic qualities of life. Adult basic education programs are included in this category.*

Fund	Program	Function	Object	Cost Center	Description
100	see note	1000	1010	40	Teacher salary
100	see note	1000	2010	40	Teacher benefits, excluding retirement/tuition
100	see note	1000	2310	40	Teacher retirement
100	see note	1000	2510	40	Teacher tuition
100	see note	1000	1020	40	Ed Tech salary
100	see note	1000	2020	40	Ed Tech benefits, excluding retirement/tuition
100	see note	1000	2320	40	Ed Tech retirement
100	see note	1000	2520	40	Ed Tech tuition
100	see note	1000	1230	40	Substitute salary
100	see note	1000	2030	40	Substitute benefits, excluding retirement/tuition
100	see note	1000	2330	40	Substitute retirement
100	see note	1000	2530	40	Substitute tuition
100	see note	1000	1500	40	Regular Stipend
100	see note	1000	2000	40	Stipend benefits
100	see note	1000	2300	40	Stipend retirement
100	see note	1000	3000	40	Purchased Professional Services
100	see note	1000	3300	40	Employee Training and Development
100	see note	1000	3430	40	Contracted Services eligible for subsidy
100	see note	1000	4000	40	Purchased Property Services
100	see note	1000	4320	40	Technology Related Repairs and Maintenance
100	see note	1000	4330	40	Software Related Repairs and Maintenance
100	see note	1000	4430	40	Rental of Technology Equipment
100	see note	1000	5000	40	Other Purchased Services
100	see note	1000	5310	40	Postage
100	see note	1000	5320	40	Telephone
100	see note	1000	5400	40	Advertising
100	see note	1000	5610	40	Tuition paid to other school administrative units
100	see note	1000	5640	40	Tuition paid to Educational Service Agencies (ie - assessments to regional programs)
100	see note	1000	5690	40	Other tuition paid
100	see note	1000	5800	40	Employee travel, excluding Professional Development and state meetings
100	see note	1000	5830	40	Employee travel to state meetings
100	see note	1000	6000	40	Other Supplies (not delineated in 6000 range below)
100	see note	1000	6100	40	Instructional supplies
100	see note	1000	6400	40	Books
100	see note	1000	6500	40	Technology Related Supplies
100	see note	1000	7000	40	Property
100	see note	1000	7100	40	Land
100	see note	1000	7200	40	Buildings
100	see note	1000	7340	40	Technology related hardware (fixed asset)
100	see note	1000	7341	40	Technology related hardware (supply asset)
100	see note	1000	7350	40	Technology related software (fixed asset)
100	see note	1000	7351	40	Technology related software (supply asset)
100	see note	1000	8000	40	Miscellaneous
100	see note	1000	9000	40	Other Items

**NOTE:**

*The above chart should be utilized for all program codes that are applicable to the school administrative unit:*

<b><u>Program Code</u></b>	<b><u>Description</u></b>
6000	<i>Summary Code of all programs</i>
6050	ITV programs
6060	Adult Transitions
6100	Federal Literacy
6200	Enrichment
6300	Workforce Training and Re-training
6400	Handicapped
6500	High School Completion
6600	Local Literacy
6700	Adult Career and Technical Education (Carl Perkins Programs)
6800	Even Start - Family Literacy
6900	Other Family Literacy Programs